

House Bill 1188 (COMMITTEE SUBSTITUTE)

By: Representative O'Neal of the 146th

A BILL TO BE ENTITLED
AN ACT

1 To amend Article 3 of Chapter 2 of Title 48 of the Official Code of Georgia Annotated,
2 relating to the enforcement and administration of revenue and taxation, so as to provide for
3 the appointment and authority of special agents of the Department of Revenue to enforce
4 Title 48; to provide for related matters; to provide an effective date; to repeal conflicting
5 laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Article 3 of Chapter 2 of Title 48 of the Official Code of Georgia Annotated, relating to the
9 enforcement and administration of revenue and taxation, is amended by adding a new Code
10 section to read as follows:

11 "48-2-85.

12 The commissioner shall be authorized to appoint not more than eight law enforcement
13 officers as special agents who shall be authorized to enforce the criminal laws of this state
14 as to the subject matter contained in this title. In order to be qualified for such
15 appointment, any such law enforcement officer shall be a peace officer as defined in Code
16 Section 35-8-2 who has been certified by the Georgia Peace Officer Standards and Training
17 Council pursuant to Chapter 8 of Title 35. Such agents shall have all of the power of a
18 peace officer when engaged in enforcement of this title."

19 **SECTION 2.**

20 This Act shall become effective upon its approval by the Governor or upon its becoming law
21 without such approval.

22 **SECTION 3.**

23 All laws and parts of laws in conflict with this Act are repealed.